



DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am an original and first inventor of the subject matter that is claimed and for which a patent is sought on the invention entitled

A METHOD OF MODIFYING LOW FREQUENCY COMPONENTS OF A DIGITAL AUDIO SIGNAL

the specification of which: (check one)

___ is attached hereto.

X was filed on September 10, 2003
under Attorney's Docket Number 7220-X03-054
as Application Serial No. 10/659,049, which is a Continuation of International
Application PCT/GB02/00987, Filed March 6, 2002

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information material to the patentability of this application in accordance with 37 CFR 1.56.

I hereby claim the benefit of foreign priority under 35 USC 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate or of any PCT international application having a filing date before that of the application the priority of which is claimed:

Prior Foreign Application(s):

Number No.	Country	Filing Date	Priority Claimed	
			<u>YES</u>	<u>NO</u>
0105975.7	Great Britain	March 10, 2001	X	

I hereby claim the benefit under 35 USC 119(e) of any United States provisional application(s) listed below

Application Number	Filing Date
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I hereby claim the benefit of United States priority under 35 USC 120 of any United States application(s) or 365(c) of any PCT international applications designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is disclosed in a listed one of the prior United States or PCT international application in the manner provided by the first paragraph of 35 USC 112, I acknowledge the duty to disclose information material to the patentability of this application as defined in 37 CFR 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

U.S. Parent Application or PCT Parent

Number
PCT/GB02/00987

(Filing Date)
March 6, 2002

Parent Patent Number

POWER OF ATTORNEY: As named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 USC 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF INVENTOR: Max Andrew Little

INVENTOR'S SIGNATURE: 

DATE: 9/1/04

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